

1. Company details

Name of entity: New Zealand Coastal Seafoods Limited
ABN: 16 124 251 396
Reporting period: For the half-year ended 31 December 2021
Previous period: For the half-year ended 31 December 2020

2. Results for announcement to the market

			\$'000
Revenues from ordinary activities	up	14.6% to	1,561
Loss from ordinary activities after tax attributable to the owners of New Zealand Coastal Seafoods Limited	down	7.8% to	(1,549)

Dividends

No dividends have been declared or paid during the period ended 31 December 2021.

Comments

The loss for the consolidated entity after providing for income tax amounted to \$1,527,656 (31 December 2020: \$1,681,586).

3. Net tangible assets

	Reporting period	Previous period
Net tangible assets	2,768,704	\$5,685,088
Number of shares on issue	827,005,031	827,005,031
Net tangible assets per ordinary security	<u>0.33 cents</u>	<u>0.69 cents</u>

4. Audit review

The financial statements were subject to a review by the auditors and the review report is attached as part of the interim financial report.

5. Signed

Signed  _____

Date: 25 February 2022

Winton Willesee
Director
Perth, Western Australia



NEW ZEALAND COASTAL SEAFOODS LIMITED

ABN 16 124 251 396

INTERIM FINANCIAL REPORT – 31 DECEMBER 2021

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CORPORATE DIRECTORY

DIRECTORS

Winton Willesee
Aldo Miccio
Erlyn Dale
Jourdan Thompson (resigned 31 October 2021)
Evan Hayes
Nathan Maxwell-McGinn

COMPANY SECRETARY

Erlyn Dale

REGISTERED AND PRINCIPAL OFFICE

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NEW ZEALAND

AUDITORS

Crowe Perth
Level 5, 45 St Georges Terrace
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SHARE REGISTRY

Automic Registry Services
Level 5
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PERTH WA 6000
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HOME EXCHANGE

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PERTH WA 6000
ASX Code: NZS and NZSOA

SOLICITORS

Steinepreis Paganin
Level 4, The Read Buildings
16 Milligan street
PERTH WA 6000

DIRECTORS' REPORT

The Directors present their report together with the financial report of New Zealand Coastal Seafoods Limited and its controlled entities (**Group**) for the half-year ended 31 December 2021 and the Auditor's Report thereon.

BOARD OF DIRECTORS

The names and details of the Directors in office during the financial period and until the date of this report are set out below.

- Winton Willesee
- Aldo Miccio
- Erlyn Dale
- Jourdan Thompson (resigned 31 October 2021)
- Evan Hayes
- Nathan Maxwell-McGinn

PRINCIPAL ACTIVITIES

The Group is a secondary producer of nutraceutical, seafood products and premium marine ingredients. Harnessing the country's reputation for pure, pristine waters and fisheries provenance, the Group utilises raw ingredients sourced from New Zealand's finest deep-sea fishing companies, employing a nose-to-tail philosophy to create a range of high-value products.

The Group's mission is to share the sought-after flavours of sustainably sourced, nutritious, healthy and organic goodness of New Zealand's seafood with Asian and other consumers worldwide, through expanding distributor, wholesale and consumer channels.

The Group's growth strategy is focused on the development of its nutraceutical product range to complement increasing production and sales of its flagship, collagen-rich, dried ling maw range for export into new and existing markets.

OPERATING RESULTS

The Group's net loss after providing for income tax for the half-year ended 31 December 2021 amounted to \$1,527,656 (31 December 2020: \$1,681,586). At 31 December 2021, total Group assets were \$4,199,362 (30 June 2021: \$5,625,593) and net assets were \$2,669,584 (30 June 2021: \$4,066,078). Cash at bank was \$1,225,386 (30 June 2021: \$2,660,542).

SIGNIFICANT CHANGES IN STATE OF AFFAIRS

There were no significant changes in the state of affairs of the consolidated entity during the financial half-year.

IMPACT OF COVID-19 GLOBAL PANDEMIC

As a primary food producer, under COVID-19 restrictions, NZCS was deemed an 'Essential Service' by the New Zealand Government, with operations continuing during the lockdown period. Although NZCS's supply chain and ability to fulfil customer orders remained unaffected, it should be noted that global uncertainty and market conditions impacted upon demand for NZCS's products during the reporting period.

In response to COVID-19, NZCS implemented a strategic response plan to ensure continuity in product delivery and sales, including drying, pre-processing and packing sufficient stock to maintain staff safety, whilst allowing for ease of dispatch to customers during the temporary COVID-19 disruptions.

The situation is ongoing and is dependent on measures imposed by the New Zealand Government and by other countries, such as maintaining social distancing requirements, quarantine procedures, travel restrictions and

DIRECTORS' REPORT

any economic stimulus that may be provided, and accordingly it is not practicable to estimate the potential impact, positive or negative, after the reporting date.

MATTERS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

No matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the Group's operations, the results of those operations, or the Group's state of affairs in future financial years.

AUDITOR'S INDEPENDENCE DECLARATION

The Auditor's Independence Declaration as required under section 307C of the *Corporations Act 2001* for the half-year ended 31 December 2021 has been received and can be found on page 6.

This report is made in accordance with a resolution of Directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

Signed on behalf of the Board of Directors.



Winton Willesee

Director

25 February 2022
Perth, Western Australia

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO DIRECTORS OF NEW ZEALAND COASTAL SEAFOODS LTD**

As lead auditor for the review of the half year financial report of New Zealand Coastal Seafoods Ltd for the half year ended 31 December 2021, I declare that to the best of my knowledge and belief, that there have been:

- (i) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the review.



Crowe Perth



Sean McGurk
Partner

Signed at Perth, 25 February 2022

CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

	Notes	CONSOLIDATED	
		31 December 2021 (\$)	31 December 2020 (\$)
Revenue	3	1,560,953	1,361,851
Other income		4,592	2,053
Cost of sales		(1,148,972)	(1,171,576)
Corporate and administration expenses		(234,998)	(241,825)
Depreciation and amortisation expenses		(157,547)	(149,175)
Finance expenses		(40,783)	(39,936)
Employee benefits expense		(895,847)	(650,385)
Promotion and communication expense		(30,000)	(63,423)
Share based payments expense	4	(152,886)	(263,587)
Foreign exchange losses		-	(35)
Other operating expenses		(432,168)	(465,548)
(LOSS) BEFORE INCOME TAX		(1,527,656)	(1,681,586)
Income tax benefit		-	-
(LOSS) AFTER INCOME TAX		(1,527,656)	(1,681,586)
Other comprehensive income/(loss)		-	-
Items that may be reclassified subsequently to profit or loss:			
Exchange difference on translation of foreign operations		(21,724)	939
Total comprehensive (loss) for the period		(1,549,380)	(1,680,647)
Basic and diluted loss per share (cents per share)		(0.18)	(0.22)

The Consolidated Statement of Profit or Loss and Other Comprehensive Income are to be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

		CONSOLIDATED	
	Notes	31 December 2021 (\$)	30 June 2021 (\$)
CURRENT ASSETS			
Cash and cash equivalents		1,225,386	2,660,542
Trade and other receivables		157,468	230,809
Term deposit		89,269	-
Inventories		729,294	516,873
TOTAL CURRENT ASSETS		2,201,417	3,408,224
NON-CURRENT ASSETS			
Term deposit		-	88,297
Property, plant and equipment		847,710	911,053
Intangible assets		-	-
Right of use asset	5	1,150,235	1,218,019
TOTAL NON-CURRENT ASSETS		1,997,945	2,217,369
TOTAL ASSETS		4,199,362	5,625,593
CURRENT LIABILITIES			
Trade and other payables		280,423	260,804
Lease liability		127,187	127,670
TOTAL CURRENT LIABILITIES		407,610	388,474
Lease liability		1,122,168	1,171,041
TOTAL NON-CURRENT LIABILITIES		1,122,168	1,171,041
TOTAL LIABILITIES		1,529,778	1,559,515
NET ASSETS/(LIABILITIES)		2,669,584	4,066,078
EQUITY			
Contributed Equity	6	13,307,868	13,307,868
Reserves	7	1,429,247	1,298,085
Accumulated Losses		(12,067,531)	(10,539,875)
TOTAL EQUITY		2,669,584	4,066,078

The Consolidated Statement of Financial Position is to be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

	Contributed Equity (\$)	Accumulated Losses (\$)	Share Based Payments Reserve (\$)	Foreign Currency Translation Reserve (\$)	Total (\$)
Balance at 1 July 2021	13,307,868	(10,539,875)	1,329,653	(31,568)	4,066,078
(Loss) for the year	-	(1,527,656)	-	-	(1,527,656)
Exchange Difference	-	-	-	(21,724)	(21,724)
Total comprehensive (loss)	-	(1,527,656)	-	(21,724)	(1,549,380)
Transactions with equity holders in their capacity as equity holders					
Expense for Options issued to Directors	-	-	49,789	-	49,789
Expense for Options issued to Peter Fletcher	-	-	34,287	-	34,287
Performance rights expense	-	-	68,810	-	68,810
Balance at 31 December 2021	13,307,868	(12,067,531)	1,482,539	(53,292)	2,669,584

	Contributed Equity (\$)	Accumulated Losses (\$)	Share Based Payments Reserve (\$)	Foreign Currency Translation Reserve (\$)	Total (\$)
Balance at 1 July 2020	9,942,240	(6,961,237)	372,000	(53,912)	3,299,091
(Loss) for the year	-	(1,681,586)	-	-	(1,681,586)
Exchange Difference	-	-	-	939	939
Total comprehensive (loss)	-	(1,681,586)	-	939	(1,680,647)
Transactions with equity holders in their capacity as equity holders					
Shares Issued pursuant to Offer	4,074,500	-	-	-	4,074,500
Options issued to Lead Manager	(317,624)	-	317,624	-	-
Options issued to Underwriter	(180,777)	-	180,777	-	-
Shares issued to Advisors	14,708	-	-	-	14,708
Exercise of NZSOA options	46,813	-	-	-	46,813
Share based payments	-	-	263,587	-	263,587
Share issue costs	(277,479)	-	-	-	(277,479)
Balance at 31 December 2020	13,302,381	(8,642,823)	1,133,988	(52,973)	5,740,573

The Consolidated Statement of Changes in Equity is to be read in conjunction with the accompanying notes.

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF-YEAR ENDED 31 DECEMBER 2021

		CONSOLIDATED	
	Notes	31 December 2021 (\$)	31 December 2020 (\$)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,879,439	1,449,114
Other revenue		-	2,053
Payments to suppliers and employees		(3,177,682)	(3,258,829)
Interest paid		(1,819)	-
Interest received		2,343	3,175
NET CASH USED IN OPERATING ACTIVITIES		(1,297,719)	(1,804,487)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(1,482)	(110,964)
Payments for security deposit		-	-
NET CASH USED IN INVESTING ACTIVITIES		(1,482)	(110,964)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from issue of shares		-	4,121,313
Share issue costs		-	(277,479)
Lease principal repayments		(89,292)	(97,300)
Repayment of borrowings		-	-
NET CASH (USED IN)/PROVIDED BY FINANCING ACTIVITIES		(89,292)	3,746,534
Net (decrease)/increase in cash held		(1,388,493)	1,831,083
Cash and cash equivalents at beginning of financial year		2,660,542	1,841,712
Foreign exchange translation on cash balances		(46,663)	1,970
Cash and cash equivalents at end of financial year		1,225,386	3,674,765

The Consolidated Statement of Cash Flows is to be read in conjunction with the accompanying notes.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 DECEMBER 2021

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

These general purpose financial statements for the half-year reporting period ended 31 December 2021 have been prepared in accordance with Australian Accounting Standard AASB 134 'Interim Financial Reporting' and the Corporations Act 2001, as appropriate for for-profit oriented entities. Compliance with AASB 134 ensures compliance with International Financial Reporting Standard IAS 34 'Interim Financial Reporting'.

These general purpose financial statements do not include all the notes of the type normally included in annual financial statements. Accordingly, these financial statements are to be read in conjunction with the annual report for the year ended 30 June 2021 and any public announcements made by the company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

The principal accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period, except for the policies stated below.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

(a) Going Concern

These interim statements have been prepared on the going concern basis, which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

COVID-19 and the related measures imposed by Governments to slow the spread of the virus have had a significant impact on the New Zealand and global economies, supply chains and financial markets, and has resulted in increased levels of volatility and uncertainty. The ultimate extent of the economic impacts worldwide and on the Group's business activities are unknown.

The consolidated entity incurred an operating cash outflow of \$1,297,719 during the six-month period ended 31 December 2021 (2020: \$1,804,478). The total comprehensive loss for the six-month period ended 31 December 2021 was \$1,549,380 (2020: \$1, 680,647) and the cash on hand was \$1,225,386.

There is a material uncertainty which may cast significant doubt over the Group's ability to continue as a going concern, and therefore whether the Group will realise its assets and settle its liabilities in the ordinary course of business at the amounts recorded in the financial statements.

The financial statements do not include any adjustments relating to the recoverability and classification of assets carrying amount or the amount of liabilities that might result should the Group be unable to continue as a going concern and meet its debts as and when they fall due.

The Directors have prepared forecast cash flow information for the twelve months from the date of approval of these financial statements taking into account an estimation of the continued business impacts of COVID-19. The Forecasts are based on limited trading history and include material revenue items relating to new products and markets. In the Directors' opinion, the inclusion of these material revenue items is based on events that they reasonably expect to take place and actions that they reasonably expect to occur. Key to the forecasts are relevant assumptions regarding the business, business model, growth strategy and any legal or regulatory restrictions.

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 DECEMBER 2021

The forecasts and projections indicate that, taking account of reasonably possible downsides that the Group will continue to operate with headroom within available cash levels.

Should the timing of operating cash flows be significantly different to those forecast, the Group may need to seek alternative financing to enable it to settle its liabilities as they fall due.

The Directors have historically been successful in obtaining financing through equity raises and are confident that should the need arise, further funding can be raised through either debt or equity.

Based on these forecasts, the directors believe that it is appropriate to prepare the financial statements on a going concern basis.

2. SEGMENT INFORMATION

The Directors have considered the requirements of AASB 8 – Operating segments. Operating segments are identified, and segment information disclosed on the basis of internal reports that are regularly provided to, or reviewed by, the Group’s chief operating decision maker, which is the Board of Directors. In this regard, such information is provided using similar measures to those used in preparing the consolidated statement of profit or loss and other comprehensive income, consolidated statement of financial position and consolidated statement of cash flows.

One segment is identified, being the processing, distribution and export of premium seafood products in New Zealand.

The operation of the parent company New Zealand Coastal Seafoods Limited is considered to be part of the segment as its sole purpose is to provide financial, operational and strategic support to subsidiary entities.

3. REVENUE

	CONSOLIDATED	
	31 December 2021 (\$)	31 December 2020 (\$)
Sales of products		
Ling Maw	1,161,979	994,623
Nutraceuticals	291,341	269,989
Other	107,633	97,239
	1,560,953	1,361,851
Location of customers		
New Zealand	447,251	733,092
Rest of the world	1,113,702	628,759
	1,560,953	1,361,851

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 DECEMBER 2021

4. Expenses

	CONSOLIDATED	
	31 December 2021 (\$)	31 December 2020 (\$)
Share based payments (i)	(152,886)	(263,587)

(i) Share based payments comprise of the following:

	CONSOLIDATED	
	31 December 2021 (\$)	31 December 2020 (\$)
Employee performance rights expense	(68,810)	(12,286)
Employee share option plan expense	(84,076)	(251,301)
	(152,886)	(263,587)

5. RIGHT OF USE ASSETS

	CONSOLIDATED	
	31 December 2021 (\$)	30 June 2021 (\$)
Leased premises	1,352,945	1,352,945
Accumulated depreciation	(253,230)	(202,916)
	1,099,715	1,150,029
Motor vehicles	118,804	118,804
Accumulated depreciation	(68,284)	(50,814)
	50,520	67,990
	1,150,235	1,218,019

The Group signed a lease for a new factory commencing in September 2019 for a period of 6 years with a 6 year right of renewal. The lease had an initial rent-free period until January 2020. The Group also has two vehicle leases covering a period of 36 months.

6. CONTRIBUTED EQUITY

	CONSOLIDATED			
	31 December 2021 (Shares)	30 June 2021 (Shares)	31 December 2021 (\$)	30 June 2021 (\$)
Ordinary Shares	827,005,031	827,005,031	13,307,868	13,307,868
Total Share Capital	827,005,031	827,005,031	13,307,868	13,307,868

CONDENSED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 DECEMBER 2021

Ordinary Shares

The holder of Ordinary Shares is entitled to participate in dividends and the proceeds on winding up of the Group in proportion to the number of and amounts paid on the shares held. On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote. Ordinary Shares have no par value and the Group does not have a limited amount of authorised capital.

7. RESERVES

	CONSOLIDATED		
	Share Based Payments Reserve (\$)	Foreign Currency Translation Reserve (\$)	Total (\$)
Balance at 30 June 2021	1,329,653	(31,568)	1,298,085
Expense for Options issued to Directors	49,789	-	49,789
Expense for Options issued to Peter Fletcher	34,287	-	34,287
Performance rights expense	68,810	-	68,810
Foreign exchange movement	-	(21,724)	(21,724)
Balance at 31 December 2021	1,482,539	(53,292)	1,429,247

(a) Share-based payments Reserve

The share-based payments reserve movement represents the expense for the period related to the options issued to Evan Hayes and Nathan Maxwell-McGinn as directors, the options issued to Peter Fletcher and the performance rights issued to Andrew Peti.

(b) Foreign Currency Reserve

The foreign currency reserve records foreign currency differences arising from the translation of financial information of the Group's New Zealand subsidiaries which have a functional currency of the New Zealand Dollar.

8. CONTINGENT LIABILITIES

The Board is not aware of any circumstances or information, which leads them to believe there are any other material contingent liabilities outstanding at 31 December 2021.

9. MATTERS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

The impact of the Coronavirus on the industry is on-going and has had an impact on the Group adversely affecting the level of sales revenue.

Other than as noted above, no matter or circumstance has arisen since 31 December 2021 that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

DIRECTORS' DECLARATION

In the opinion of the Directors of New Zealand Coastal Seafoods Ltd (Group):

- (a) the Financial Statements, comprising the consolidated statement of profit or loss and other comprehensive income, consolidated statement of financial position, consolidated statement of cash flows, consolidated statement of changes in equity, and Notes set out on pages 7 to 14, are in accordance with the *Corporations Act 2001*, including:
 - (i) giving a true and fair view of the Group's financial position as at 31 December 2021 and of its performance, for the half-year period ended on that date; and
 - (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and Corporations Regulations 2001; and other mandatory professional reporting requirements.
- (b) the Financial Report also complies with International Financial Reporting Standards as disclosed in Note 1; and
- (c) there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable.

The Directors have been given the declarations required by Section 303(5)(a) of the *Corporations Act 2001* by the Financial Officer for the half-year period ended 31 December 2021.

Signed in accordance with a resolution of the Directors.



Winton Willesee

Director

25 February 2022

Perth, Western Australia

**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF NEW ZEALAND COASTAL SEAFOODS LTD AND ITS CONTROLLED
ENTITIES**

Report on the Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of New Zealand Coastal Seafoods Ltd and its controlled entities (the Group), which comprises the consolidated statement of financial position as at 31 December 2021, the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the half-year ended on that date, condensed notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of New Zealand Coastal Seafoods Ltd and its controlled entities does not comply with the *Corporations Act 2001* including:

- a) giving a true and fair view of the Group's financial position as at 31 December 2021 and of its performance for the half-year ended on that date; and
- b) complying with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the financial report which indicates the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Responsibility of the Directors for the Financial Report

The directors of the Group are responsible for the preparation of the half-year financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the half-year financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Review of the Financial Report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the *Corporations Act 2001* including giving a true and fair view of the Group's financial position as at 31 December 2021 and its performance for the half-year ended on that date, and complying with Australian Accounting Standard AASB 134 *Interim Financial Reporting* and the *Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Crowe Perth



Sean McGurk
Partner

Signed at Perth, 25 February 2022